

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
2nd Quarter FY 2006

Reporting Agency 21-Department of the Army

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 16-Department of Labor							
RC 21-Benefit Contributions asset/liabilities	Reporting Agency	\$452,724,647		\$0	\$452,724,647		Accounting Methodology Difference
	Trading Partner	\$511,817,079	\$59,092,432	\$0	\$511,817,079	\$59,092,432	Confirmed Reporting
	Reporting Agency Basis of Accounting: Not Stated						
	Reporting Agency Remarks: FECA liability related to Army Working Capital Fund is rcd on their books/Dept of Labor records all Army to TI 21						
	Trading Partner Remarks: This is a result of Army's working capital fund. DoD is working with DOL to resolve the differences.						
Partner 18-U. S. Postal Service							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$113,562,409		\$0	\$113,562,409		Confirmed Reporting
	Trading Partner	(\$113,450,985)	\$227,013,395	\$0	(\$113,450,985)	\$227,013,395	Confirmed Reporting
	Reporting Agency Remarks: Differences are due to USPS reporting a negative expense that is not offsetting the amounts reported by DoD.						
	Trading Partner Remarks: IRAS not treating the calculation of diff properly						
Partner 19-Department of State							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$201,329,021		\$0	\$201,329,021		Confirmed Reporting
	Trading Partner	\$4,940,727	\$196,388,294	\$196,388,294	\$201,329,021	\$0	Timing Difference-CY
	Reporting Agency Remarks: Army uses estimations based on prior quarters IRAS reports						
Partner 19-Department of State							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$777,850,371		\$0	\$777,850,371		Confirmed Reporting
	Trading Partner	\$42,304,613	\$735,545,758	\$735,545,758	\$777,850,371	\$0	Timing Difference-CY
	Reporting Agency Remarks: DoD stated that the Dept of State erroneously reflected Army's transactions as USACE transactions.						
Partner 20-Department of the Treasury							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$225,698,360		\$0	\$225,698,360		Confirmed Reporting
	Trading Partner	\$61,718,365	\$163,979,995	\$0	\$61,718,365	\$163,979,995	Accounting Methodology Difference
	Trading Partner Basis of Accounting: Allowance for uncollectible amounts						
	Reporting Agency Remarks: Treasury rcd 54M as an allowance on Rec w/Treasury.100M represents judgement fund liabilities that were not included by						
Trading Partner Remarks: Uncollectible amount totals \$58M - remaining \$105M diff unknown							
Partner 47-General Services Administration							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$1,125,161,679		\$0	\$1,125,161,679		Confirmed Reporting
	Trading Partner	\$1,324,595,922	\$199,434,243	(\$97,455,323)	\$1,227,140,599	\$101,978,920	Accounting Error
	Reporting Agency Remarks: Agency Wide is coordinating on behalf of all DoD agencies w/ GSA to resolve some disputed amounts						
Partner 64-Tennessee Valley Authority							

Reporting Agency 21-Department of the Army

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$5,173,843		\$0	\$5,173,843		Confirmed Reporting
	Trading Partner	\$10,151,421	\$4,977,578	\$0	\$10,151,421	\$4,977,578	Confirmed Reporting
	Reporting Agency Remarks: Army uses estimations based on prior quarters IRAS reports						
Partner 70-Department of Homeland Security							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$193,697,635		\$0	\$193,697,635		Confirmed Reporting
	Trading Partner	\$74,109,411	\$119,588,224	\$119,588,224	\$193,697,635	\$0	Timing Difference-CY
	Reporting Agency Remarks: Timing difference w/ Homeland Security						
Trading Partner Remarks: FEMA continues tow ork with DoD on the Hurricane Katrina related activity.							

*Represents 'accounting error' and 'current year timing' differences only.